



**State of Idaho**

**DEPARTMENT OF WATER RESOURCES**

Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718  
Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

February 16, 2011

Dennis Lile  
PO Box 793  
Salmon ID 83467

Water District 74U

Dear Watermaster:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statute, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars (\$50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and / or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

Page 2

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the water master as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

February 16, 2011

Lemhi County Treasurer / Auditor  
206 Courthouse Dr  
Salmon ID 83467

RE: Water District No 74U

Dear County Treasurer / Auditor:

Transmitted herewith is the 2010 Watermaster's Report and claim for services along with the Proposed Budget for 2011 for the above mentioned Water Districts.

The various times in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

Dennis M Dunn  
Sr. Water Rights Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

February 16, 2011

Dan French  
218 Hwy 28  
Salmon ID 83467

WATER DISTRICT #74U

Dear Secretary:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the watermaster as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures

# WATERMASTER'S REPORT

RECEIVED

FEB 15 2011

Department of Water Resources  
Eastern Region

From March 15, 2010 To Nov 15, 2010

Water District No. 742

Name of Watermaster Dennis Lile

P.O. Address P.O. Box 793 Salmon Idaho 83467

### AFFIDAVIT OF WATERMASTER

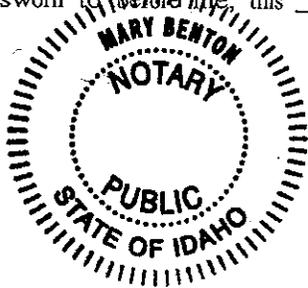
STATE OF IDAHO }  
COUNTY OF Lemhi } ss.

Dennis Lile, being first duly sworn, deposes and says that he is Watermaster of Water District 742, having been lawfully appointed by Gary Spackman, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Dennis Lile

(Deputy) Watermaster District No. \_\_\_\_\_

Subscribed and sworn to before me, this 14<sup>th</sup> day of February, 2011



(SEAL)

Mary Benton  
Notary Public

My Commission expires 4/19/11

Boise, Idaho, February 15, 2011, 19\_\_\_\_

I HEREBY CERTIFY, that Dennis Lile was lawfully appointed by me as Water Master of Water District No. 742, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Gary Spackman  
Director, Department of Water Resources

By Dennis Lile

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Henry Apel	00321 S 15778	26 All
2	Elene Arrington	15784	
3	David Bernstrom	00321 U	
4	Randall Cheney	15205	
5	Kerrie Cheney	15691	
6	Ray Cheney	15723	
7	City of Salmon	00319 D 00850	
8	Ron Cook	15207	
9	Sim Darrt	00324 H	
10	Richard Demick	15641	
11	Duke Demick	15642	
12	Jody Drummond	321 K	
13	Sepp Eder	15082	
14	Sam Edwards	00321 J	
15	Nina Erickson	00321 T	
16	Jim Evans	00321 A	
17	Paul Fisher	00325 K 00326 B 00839	
18	Paul Fisher Jr.	15782 17786	
19	"	15776 15780	
20	Dan French	00324 F 00325 L	
21	Ben Garenchana	00319 F	
22	Kami Garrett	00588 B	
23	Grant Ginger	07143	
24	Randy Goodell	00323	
25	Charles Goodman	00677 D 00686 A	
26	Rusty Hamilton	15083	
27	Betty Irby	15654	
28	Gloyd Jones	00319 G	
29	Colleen Keirnes	00322 E	
30	Charles Lamoure	15595	

Watermaster Report

Continuation March 15 2010 - Nov. 15 2010

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Bob Zeth	A74 15775 15781	LG All
2	Dennis Lile	01816 F	/
3	Floyd Linger	00321 Y	
4	Steve Lish	00321 Q	
5	Harry Lomonaco	00321 L	
6	Gordon Lucas	00677 E 00686 B	
7	David McCampbell	00321 D	
8	Myra Miller	00321 C	
9	Richard Natelson	00677 A	
10	Solene Nelson	00546	
11	Dallas Olson	00319 B	
12	Delos Olson	00319 C	
13	Walter Parmenter	00320	
14	Charles Peck	00321 M	
15	Wayne Rankin	15048	
16	Ray Reynolds	00518 B	
17	Eric Rineer	15779 15785	
18	Serome Roach	00328 B	
19	Salmon River Properties	00318 B 00318 C	
20	Glen Seaberg	14981	
21	Robert Thomas	15241 15243	
22	Larry Thompson	15777 15783	
23	Todd Tibbitts	00321 E	
24	Allan Utery	00325 C	
25	Lynn Vandervoort	00321 P	
26	James Wall	15722	
27	Say Wellard	00324 K 00526	
28	11	00545 00814	
29	Robert Willard	00321 F	
30	Dale Wolfley	15206	

Soann Wolfers

00321 H

1	2		3		4		5		Cost Per 24-Hr. Sec. Ft. \$
	Total Delivery in 24-Hour Sec. Feet	Total Cost \$ cts.	Adopted Budget \$ cts.	Credits \$ cts.	Debits \$ cts.				
1	.097	26 00	20 00						Total No. Days of Watermaster
2	.08	20 00	20 00						days at \$ per day \$
3	.345	55 15	55 15						Total No. Days of Asst. Watermaster
4	.14	22 38	22 38						days at \$ per day \$
5	.06	20 00	20 00						Other expenses charged pro rata \$
6	1.171	187 18	187 18						<b>TOTAL COST</b> \$
7	.04	20 00	20 00						Total No. 24-Hour Sec. Feet Delivered
8	.25	39 96	39 96						Cost per 24-Hour Sec. Feet Delivered \$
9	.093	20 00	20 00						
10	.02	20 00	20 00						
11	1.86	297 32	297 32						
12	1.86	297 32	297 52						
13	.6	95 91	95 91						
14	.04	20 00	20 00						
15	.03	20 00	20 00						
16	.149	23 82	23 82						
17	.104	22 38	22 38						
18	.5	79 93	79 93						
19	6.49	1037 43	1037 43						
20	.24	38 36	58 36						
21	1.48	171 04	171 04						
22	.0982	20 00	20 00						
23	.16	25 58	25 58						
24	.17	27 17	27 17						
25	.04	20 00	20 00						
26	.03	20 00	20 00						
27	.59	94 31	94 31						
28	↑	↑	↑						
29	.14	22 38	22 38						
30	.17	27 17	27 17						
	.15	23 98	23 98						

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>159.85</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1 .08	20	00	20	00					Total No. Days of Watermaster 246
2 <del>.104</del> <del>51.20</del>	51	<del>52</del> 20	51	<del>52</del> 20					days at \$ <sup>Season</sup> per day \$ 2500.00
3 .08	20	00	20	00					Total No. Days of Asst. Watermaster 246
4 .15	23	97	23	97					<sup>Season</sup> days at \$ per day \$ 300.00
5 .06	20	00	20	00					Other expenses charged pro rata \$ 4500.00
6 2.52	402	82	402	82					TOTAL COST \$ 7300.00
7 .72	115	09	115	09					Total No. 24-Hour Sec. Feet Delivered 45.66
8 .06	20	00	20	00					Cost per 24-Hour Sec. Feet Delivered \$ 159.85
9 .2	31	97	31	97					
10 .17	27	17	27	17					
11 .18	28	77	28	77					
12 .04	20	00	20	00					
13 .06	20	00	20	00					
14 .04	20	00	20	00					
15 .04	20	00	20	00					
16 .16	25	58	25	58					
17 9.19	1469	02	1469	02					
18 .727	116	21	116	21					
19									
20 5.78	923	93	923	93					
21 1.39	222	19	222	19					
22 .03	20	00	20	00					
23 .001	20	00	20	00					
24 6	959	10	959	10					
25 .16	25	58	25	58					
26 .088	20	00	20	00					
27 .08	20	00	20	00					
28 .15	23	98	23	98					
29 .12	20	00	20	00					
30 .13	20	00	20	00					

Irrigators agreed to return to contingency fund